

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH DAKOTA

UNITED STATES OF AMERICA,)
)
)
Plaintiff,)
)
v.) Case No. 4:11-cv-04170
)
DUANE L. KUYPER individually and as)
Trustee of KUYPER FAMILY LIVING)
TRUST; MARY L. KUYPER individually and)
as Trustee of KUYPER FAMILY LIVING)
TRUST; KUYPER FAMILY LIVING TRUST;)
VISION UNLIMITED; and RAYMOND)
EHRMAN as Trustee of VISION UNLIMITED,)
)
Defendants.)

JUDGMENT

The Court entered defaults against Duane Kuyper and Mary Kuyper, in their individual capacities, on October 23, 2013 (Docket No. 85). Previously, the Clerk of the Court entered defaults against Kuyper Family Living Trust on April 6, 2012 (Docket No. 33), and Vision Unlimited, Raymond Ehrman as Trustee of Vision Unlimited, and Duane Kuyper and Mary Kuyper, as Trustees of Kuyper Family Living Trust, on March 30, 2013 (Docket No. 56). Because defaults have been entered against all of the defendants, each “is deemed to have admitted all well pleaded factual allegations in the complaint.”*Acuity Ins. Co. v. Jones*, No. 4:11-CV-2041-AGF, 2013 WL 1192764 at *1 (E.D. Mo. Mar. 22, 2013)(citing *Marshall v. Baggett*, 616 F.3d 849, 852 (8th Cir. 2010)).

In accordance with the Memorandum and Order issued on October 23, 2013 (Docket No. 85), and the defaults entered by the Clerk of the Court, and based on the Affidavit of IRS Revenue Officer Advisor Deborah A. Olson (Docket No. 87), judgment shall be entered in favor of the United States and against Duane L. Kuyper, individually and as Trustee of Kuyper Family

Living Trust, Mary Kuyper, individually and as Trustee of Kuyper Family Living Trust, Kuyper Family Living Trust, Vision Unlimited, and Raymond Ehrman, as Trustee of Vision Unlimited, as set forth below. Accordingly,

IT IS HEREBY ORDERED that judgment on Count I of the United States' complaint is entered in favor of the United States and against Duane L. Kuyper (individually) in the amount of \$240,170.42 (representing his federal income tax liabilities for the tax years ending December 31, 2000 and December 31, 2001), plus statutory additions that have and will accrue thereon from October 28, 2013, according to law;

IT IS FURTHER ORDERED that judgment on Count II of the United States' complaint is entered in favor of the United States and against the Kuyper Family Living Trust in the amount of \$704,804.83 (representing its federal income tax liabilities for the tax years ending December 31, 1997, December 31, 1998, December 31, 1999, December 31, 2000, and December 31, 2001), plus statutory additions that have and will accrue thereon from October 28, 2013, according to law;

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that judgment on Counts III and IV of the United States' complaint shall be entered in favor of the United States and against all defendants as follows:

A. The federal tax liens that arose from the federal income tax assessments against Duane L. Kuyper for 2000 and 2001, and the federal tax liens that arose from the federal income tax assessments against Kuyper Family Living Trust for 1997, 1998, 1999, 2000, and 2001, are valid and subsisting liens that attached at the time of the assessments to all property and rights to property held by Duane L. Kuyper and Kuyper Family Living Trust, and to property held by Kuyper Family Living Trust and Vision Unlimited as the nominees and/or alter egos of Duane L.

Kuyper and Kuyper Family Living Trust, respectively, including the real properties located in Aurora County, South Dakota, described as follows (the “Properties”):

Parcel One

Lot “B” of Block Thirteen (13) of Milwaukee Land Company’s Second Addition to Stickney, Aurora County, South Dakota.

Parcel Two

Lot One “A” (1A), of Block Thirteen (13), in the Milwaukee Land Company’s Second Addition to Stickney, Aurora County, South Dakota.

Parcel Three

The West Seventy-five feet (W. 75') of Lot One (1), in Block Thirteen (13) of the Second Addition to the Town of Stickney, Aurora County, South Dakota.

B. The federal tax liens referred to above and that attached to the Properties are hereby foreclosed against the Properties. The Properties shall be sold subject to further order of the Court. A separate order of sale enforcing this Judgment against the Properties will issue.

IT IS FURTHER ORDERED that the Clerk of the Court shall enter this judgment forthwith.

ORDERED this 4th day of November, 2013

BY THE COURT:

s/ *Richard G. Kopf*
Senior United States District Judge